



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0648-04077108

**36 Phillips County**

**0648 Dodson K-12**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Connie Jones **Phone #:** (406) 383-4361

(Signature)

(Date)

**Chair, Board of Trustees:** Iris Kill Eagle

(Signature)

(Date)

**County Superintendant** Vivian Taylor

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
155	Miscellaneous Direct Federal Grant	FEDERAL		unknown
315	Title VII, Indian Education	FEDERAL		84.060
316	Title VII, Indian Education	FEDERAL		84.060
411	Title I, Part A, Accountability	FEDERAL		84.348A
415	Schoolwide Projects	FEDERAL		federal
513	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
899	Jobs for Montana Graduates	STATE		State

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0648 Dodson K-12

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,329.07	42,601.31		10,646.60
02	Taxes Receivable - Real and Personal (120-149)	12,753.89	4,843.54		
03	Taxes Receivable - Protested (150-159)	2.09	0.79		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	102,085.05	47,445.64		10,646.60
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				117.07
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				117.07
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	12,755.98	4,844.33		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	89,329.07	42,601.31		10,529.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	89,329.07	42,601.31		10,529.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	102,085.05	47,445.64		10,646.60

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		41,848.81	3,112.00	8,705.35
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		41,848.81	3,112.00	8,705.35
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		41,848.81	3,112.00	8,705.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>		41,848.81	3,112.00	8,705.35
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		41,848.81	3,112.00	8,705.35

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,727.93		13,838.79	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,727.93		13,838.79	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,727.93		13,838.79	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,727.93		13,838.79	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,727.93		13,838.79	

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,293,506.29	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,293,506.29	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,293,506.29	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,293,506.29	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,293,506.29	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,034.94	1,464.28		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,034.94	1,464.28		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,034.94	1,464.28		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,034.94	1,464.28		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,034.94	1,464.28		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		637.15		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		637.15		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		637.15		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		637.15		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		637.15		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	293.00		16,767.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	293.00		16,767.47	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	293.00		16,767.47	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	293.00		16,767.47	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	293.00		16,767.47	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,774.11	113,061.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	48,774.11	113,061.84		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	48,774.11	113,061.84		
35	<b>TOTAL LIABILITIES</b>	48,774.11	113,061.84		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	48,774.11	113,061.84		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	225,439.83	0.00
	1111 District Levy - Real Property	0.00	242,640.16
	1112 District Levy - Personal Property	3,161.33	2,003.34
	1114 District Levy - Pers Prop/Mobile Homes	1,041.48	1,302.59
	1190 Penalties and Interest on Taxes	784.13	826.62
	3110 Direct State Aid	390,586.05	433,354.44
	3111 Quality Educator	42,588.00	35,799.50
	3112 At Risk Student	6,198.62	6,026.72
	3113 Indian Education For All	1,611.60	1,795.68
	3114 American Indian Achievement Gap	13,200.00	14,145.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	25,401.13	21,449.43
	3116 Data For Achievement	1,185.00	1,720.00
	3118 Natural Resource Development	2,783.38	4,865.10
	3120 State Guaranteed Tax Base Aid	131,410.29	149,911.97
	3444 State School Block Grant	108,484.24	108,484.24
	3445 State Combined Fund School Block Grant	627.02	627.02
	3446 SB96 Block Grant Reimbursement	4,490.18	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>958,992.28</b>	<b>1,024,951.81</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	290,938.41	306,369.44
			2XX	Personal Services - Employee Benefits	2,106.73	1,910.18
			6XX	Supplies and Materials	56,360.21	61,242.81
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	12,776.57	13,388.73
			2XX	Personal Services - Employee Benefits	76.44	72.51
			5XX	Other Purchased Services	2,016.28	2,561.24
			6XX	Supplies and Materials	1,240.08	822.26
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	5,809.78	6,396.71
			2XX	Personal Services - Employee Benefits	35.76	34.72
			6XX	Supplies and Materials	1,310.50	3,534.11
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	45,451.96	32,499.96
			2XX	Personal Services - Employee Benefits	291.75	162.33

# Trustees' Financial Summary

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**36 Phillips County**

**0648 Dodson K-12**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	3,617.31	4,164.25
			6XX Supplies and Materials	1,635.27	2,541.35
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	20,607.36	17,790.12
			2XX Personal Services - Employee Benefits	103.13	91.34
			3XX Purchased Professional and Technical Services	74,482.80	63,021.90
			5XX Other Purchased Services	5,180.33	7,852.57
			6XX Supplies and Materials	8,544.54	8,810.29
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	17,328.55	16,817.11
			2XX Personal Services - Employee Benefits	87.80	83.34
			5XX Other Purchased Services	1,474.68	2,771.35
			6XX Supplies and Materials	8,508.99	7,531.17
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	61,012.62	57,734.51
			2XX Personal Services - Employee Benefits	3,872.20	3,517.72
			4XX Purchased Property Services	43,236.93	85,273.49
			5XX Other Purchased Services	0.00	25,051.00
			6XX Supplies and Materials	53,952.71	57,426.75
			7XX Property and Equipment Acquisition	21,000.00	26,413.22
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	49,788.00	60,477.44
			2XX Personal Services - Employee Benefits	288.05	315.05
			5XX Other Purchased Services	476.33	0.00
			6XX Supplies and Materials	634.46	1,221.99
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,323.05	3,747.29
	<b>316 Data For Achievement</b>				
		<b>24XX Support Services - School Administration</b>			
			3XX Purchased Professional and Technical Services	424.83	2,172.21
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	15,222.00	14,452.12
			2XX Personal Services - Employee Benefits	132.95	86.20
			5XX Other Purchased Services	2,586.53	4,236.51
			6XX Supplies and Materials	144.00	2,210.90
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	13,538.00	16,422.00
			2XX Personal Services - Employee Benefits	72.71	97.86
			5XX Other Purchased Services	27,000.00	29,089.78





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	7,317.54	15,444.00
			7XX Property and Equipment Acquisition	38,900.00	0.00
			810 Dues and Fees	2,163.00	407.25
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	39,380.46	42,273.31
			2XX Personal Services - Employee Benefits	2,405.09	2,549.66
			4XX Purchased Property Services	7,962.43	6,345.30
			5XX Other Purchased Services	547.60	412.85
			6XX Supplies and Materials	8,246.61	9,210.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>961,613.33</u>	<u>1,027,058.72</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					91,435.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,024,951.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,027,058.72 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,329.07 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	99,146.28	92,151.82
	1112 District Levy - Personal Property	1,390.78	766.19
	1114 District Levy - Pers Prop/Mobile Homes	432.28	534.65
	1190 Penalties and Interest on Taxes	340.97	331.01
	2220 County On-Schedule Trans Reimb	19,262.21	19,262.20
	3210 State On-Schedule Trans Reimb	19,262.20	19,262.20
	3444 State School Block Grant	10,236.62	10,236.62
	3446 SB96 Block Grant Reimbursement	1,667.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		151,739.18	142,544.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services		
				142,629.32	142,760.36	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				142,629.32	142,760.36	

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						42,816.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						142,544.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						142,760.36 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,601.31 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1612 School Breakfast Program	233.00	0.00
	1621 Lunch Sales	0.00	99.50
	1636 Summer Program - Adult Sales	900.74	242.15
	1900 Other Revenue from Local Sources	69.21	0.00
	3220 State Food Services Match	124.38	133.35
	4550 Federal Child Nutrition	35,130.69	41,458.77
	4552 Fresh Fruit And Vegetable	624.48	1,878.80
	4555 School Foods Summer Program - 10.559	92.30	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>37,174.80</u>	<u>43,812.57</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,057.57	0.00
			6XX Supplies and Materials	41,328.47	41,968.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>43,386.04</u>	<u>41,968.51</u>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	8,685.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,812.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,968.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,529.53	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	122,332.66	107,812.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>122,332.66</u>	<u>107,812.42</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	47,996.45	48,650.64
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	2,518.18	2,322.89
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	1,082.52	1,030.55
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	15,715.20	11,757.82
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	3,338.50	2,778.01
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	5,739.19	5,673.72
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	9,032.87	10,053.04
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	11,007.10	10,701.94
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	2,586.54	2,507.49
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	2,071.29	2,353.90
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	6,131.96	7,120.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>107,219.80</u>	<u>104,950.38</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					38,986.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107,812.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					104,950.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					41,848.81	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>155</b>	<b>Miscellaneous Direct Federal Grant</b>	
	3290 State - Other State Grants	1,000.00
	3355 Medicaid - Miscellaneous	33.32
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,777.00
<b>315</b>	<b>Title VII, Indian Education</b>	
	4130 Title VII Indian Education	14,477.40
<b>316</b>	<b>Title VII, Indian Education</b>	
	4130 Title VII Indian Education	734.32
<b>411</b>	<b>Title I, Part A, Accountability</b>	
	4200 Title I, Part A, Improving Basic Programs	1,760.00
<b>415</b>	<b>Schoolwide Projects</b>	
	4940 Schoolwide Program	75,420.00
<b>513</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	3900 State Career & Technical Ed Entitlement	2,634.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	776.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>101,612.04</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>155</b>	<b>Miscellaneous Direct Federal Grant</b>				
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>21XX</b>	<b>Support Services - Students</b>		
			3XX Purchased Professional and Technical Services		33.32
	<b>412</b>	<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		4,777.00
		<b>155 Subtotal</b>			<u>4,810.32</u>
<b>315</b>	<b>Title VII, Indian Education</b>				
	<b>413</b>	<b>Title VII Indian Education</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services		15,211.72
		<b>315 Subtotal</b>			<u>15,211.72</u>
<b>415</b>	<b>Schoolwide Projects</b>				
	<b>494</b>	<b>Schoolwide Program</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		77,180.00
		<b>415 Subtotal</b>			<u>77,180.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
513	Vo Ed Carl Perkins Basic Grant				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		2,345.52
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		776.00
		513	Subtotal		3,121.52
899	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		1,511.95
		899	Subtotal		1,511.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					101,835.51

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					3,335.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101,612.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,835.51 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,112.00 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
155 Miscellaneous Direct Federal Grant	5,810.32	4,810.32	1,000.00
315 Title VII, Indian Education	14,477.40	15,211.72	-734.32
316 Title VII, Indian Education	734.32	0.00	734.32
411 Title I, Part A, Accountability	1,760.00	0.00	1,760.00
415 Schoolwide Projects	75,420.00	77,180.00	-1,760.00
513 Vo Ed Carl Perkins Basic Grant	3,410.00	3,121.52	288.48
899 Jobs for Montana Graduates	0.00	1,511.95	-1,511.95
Total	101,612.04	101,835.51	-223.47



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1900 Other Revenue from Local Sources	12.33	30.80	
	1910 Rentals	15,078.40	19,470.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,090.73	19,500.80	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		2,121.19	17,279.05
		6XX Supplies and Materials		1,251.00	3,795.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,372.19	21,074.37

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					15,412.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,500.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,074.37 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,838.79 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	2,314.37
	1900 Other Revenue from Local Sources	4,881.65	18,775.53
	4820 Federal Impact Aid - Title VIII	398,724.32	397,708.64
	5200 Sale or Compensation for Loss of Assets	171.10	335.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>403,777.07</b>	<b>419,133.54</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	39,509.59	54,256.30
			6XX Supplies and Materials	26.42	704.91
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	1,819.90	0.00
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	937.25	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	45,451.96	32,499.96
			2XX Personal Services - Employee Benefits	24,927.09	9,718.33
			3XX Purchased Professional and Technical Services	75.00	0.00
			5XX Other Purchased Services	2,930.83	4,591.89
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	2.75	0.00
			3XX Purchased Professional and Technical Services	599.00	11,776.00
			5XX Other Purchased Services	0.00	100,417.33
			7XX Property and Equipment Acquisition	12,783.00	0.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	17,328.60	16,759.10
			2XX Personal Services - Employee Benefits	90.60	83.08
			6XX Supplies and Materials	1,612.75	1,798.50
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	927.63
			6XX Supplies and Materials	0.00	751.05
			7XX Property and Equipment Acquisition	20,500.00	30,556.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	4,606.66	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2015 Value	2016 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX	Supplies and Materials	0.00	2,500.00
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	0.00	5,072.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					173,201.40	272,412.48

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					1,146,785.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					419,133.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					272,412.48	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,293,506.29	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	932.00	975.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>932.00</u>	<u>975.08</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		932.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>932.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	59.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	975.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,034.94	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	417.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	417.10

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					1,881.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					417.10	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,464.28	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	29.10	27.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29.10	27.24

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	4,110.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	4,110.41

#### Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	4,376.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,110.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	293.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	56.35	0.00
	1700 Student Extracurricular Activity Receipts	46,372.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>46,428.76</u>	<u>0.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	37,116.40	11,696.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>37,116.40</u>	<u>11,696.65</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	28,464.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,696.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,767.47	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	31,530.82	39,612.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	355,784.63	345,827.91
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	17,601.28	16,284.31
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	20,093.82	23,411.12
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,793.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,793.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,931.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,982.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	65,761.77
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	60,477.44	0.00	0.00	0.00	0.00
280	1XXX	2XX	315.05	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,221.99	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,747.29	0.00	0.00	0.00	0.00
<b>Totals</b>			65,761.77	0.00	0.00	0.00	0.00

65,761.77

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	15,094.00	0.00	0.00	0.00	15,094.00
Buildings	2,494,673.73	0.00	0.00	0.00	2,494,673.73
Machinery and Equipment	173,171.59	0.00	0.00	0.00	173,171.59
Totals at Historical Cost	2,682,939.32	0.00	0.00	0.00	2,682,939.32
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,682,939.32	0.00	0.00	0.00	2,682,939.32

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	29,093.70	0.00	0.00	5,193.43	23,900.27	0.00	23,900.27
Total Governmental Activity							
Non-bond Long-Term Liabilities	29,093.70	0.00	0.00	5,193.43	23,900.27	0.00	23,900.27

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	9,165.60	114,686.22	0.00	123,851.82
Net Pension - TRS	599,196.00	110,562.00	0.00	709,758.00